# ROLL CALL

# Taxation Committee House of Representatives

Date: 3.27.07

NAME (18 Members)	PRESENT	ABSENT or EXCUSED
Chairman B. LAKE	✓	
Vice Chair J. SONJU	$\sqrt{}$	
Vice Chair J. COHENOUR	V	
Rep. N. BIXBY		
Rep. M. BLASDEL	V	
Rep. E. BUTCHER		
Rep. R. ERICKSON		
Rep. W. GRINDE		
Rep. R. HAMILTON	V	
Rep. E. HILBERT		
Rep. M. JOPEK		
Rep. C. LAMBERT		
Rep. G. MacLAREN		
Rep. D. McALPIN		
Rep. B. NOONEY		
Rep. J.P. POMNICHOWSKI		
Rep. J. ROSS		
Rep. C. VINCENT	V	



March 27, 2007 Page 1 of 1

Mr. Speaker:

We, your committee on Taxation recommend that House Bill 826 (first reading copy -- white)

do pass.

Signed:

Representative Bob Lake, Chair

- END -

Committee Vote:
Yes 10, No 8
Fiscal Note Required \_\_\_\_



March 27, 2007 Page 1 of 2

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 463** (first reading copy -- white) do pass as amended.

Signed:

Representative Bob Lake, Chair

#### And, that such amendments read:

1. Title, line 13.

Following: "MCA"

Insert: "; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A
 RETROACTIVE APPLICABILITY DATE"

2. Page 3, line 5 through line 6.

Strike: "property" on line 5 through "liability" on line 6

Insert: "taxable value"

3. Page 3, line 15.

Strike: "Application"

Insert: "Preapplication consultation -- application"

Strike: "In"

Insert: "Before filing an application under subsection (2) for
 the abatement described in [section 3], the taxpayer shall
 notify the governing body of its intent to file an
 application. After the notification, the local governing
 body shall conduct a meeting with the representatives of the
 governing body, the taxpayer, the governor's office of
 economic development, the department, and the local or
 regional economic development organization for the purpose
 of planning for the implications of the taxpayer applying
 for the abatement.

(2) Subject to subsection (1), in"

Renumber: subsequent subsections

4. Page 4, line 3.

**Strike:** "(3)"

Insert: "(4)"

**Committee Vote:** 

Yes 15, No 3

Fiscal Note Required

5. Page 4, line 4.

Following: "abatement"

Insert: "within 30 days of receipt of notice"

6. Page 5, line 1.

Strike: "construction" through "issued"

Insert: "resolution has been approved for the project under subsection (2)(a)"

7. Page 5, line 17.

Strike: "abated" through "reduction"
Insert: "reduced by the abatement"

8. Page 6, line 3.

Following: "section."

Insert: "The department shall make a determination under this
 subsection within 30 days from the date that the governing
 body approves a resolution under subsection (2)."

9. Page 6, line 4.

Strike: "tax benefit"

Insert: "abatement in taxable value"

10. Page 6, line 7.

Strike: "benefit"

Insert: "abatement in taxable value"

11. Page 13.

Following: line 6

Insert: "COORDINATION SECTION. Section 15. Coordination
instruction. If House Bill No. 529 is not passed and approved,
then [this act] is void."

Renumber: subsequent section

12. Page 13.

Following: line 9

Insert: "NEW SECTION. Section 17. Effective date. [This act]

is effective on passage and approval."

Insert: "NEW SECTION. Section 18. Retroactive applicability. [This act] applies retroactively, within the meaning of 1-2-109, to property tax years beginning after December 31, 2006."



March 27, 2007 Page 1 of 1

Mr. Speaker:

We, your committee on Taxation recommend that House Bill 680 (first reading copy -- white)

do pass.

Signed:

Representative Bob Lake, Chair

- END -

Committee Vote:
Yes 17, No 1
Fiscal Note Required



March 27, 2007 Page 1 of 7

Mr. Speaker:

We, your committee on Taxation recommend that House Bill 801 (first reading copy -- white)

do pass as amended.

Signed:

Refresentative Bob Lake, Chair

#### And, that such amendments read:

1. Title, line 4.

Strike: "MEDICAL"

Insert: "HEALTH"

2. Title, line 6.

Strike: "200"

Insert: "150"

Following: "LEVEL;"

Insert: "AMENDING SECTION 15-30-111, MCA;"

3. Page 1, line 11.

Strike: "medical"

Insert: "health"

Following: "(1)"

Insert: "(a)"

4. Page 1, line 12.

Following: "section,"

Insert: "for tax years beginning after December 31, 2006, and
 before January 1, 2012,"

5. Page 1, line 13.

Strike: "insurance" through "213(d),"

Insert: "individual health insurance coverage, as defined in 33-22-140,"

6. Page 1, line 14 through line 16.

Following: "dependents" on line 14

#### **Committee Vote:**

Yes 12, No 6

Fiscal Note Required A

Insert: "."

Strike: "to" on line 14 through "20" on line 16

Insert: "(b) The following premium payments do not qualify for
 the credit under this section:

- (i) premium payments for excepted benefits, as defined in 33-22-140;
- (ii) premium payments made under subchapter XVIII, parts A through D, 42 U.S.C. 1395c through 1395qqq;
- (iii) premium payments made under subchapter XIX, 42 U.S.C. 1396a through 1396v; or
- (iv) premium payments that are covered or reimbursed in any amount by other sources, including subsidies or another tax credit allowed under this chapter"
- 7. Page 1, line 18.

Strike: "200%"
Insert: "150%"

8. Page 1, line 19.
Strike: "medical"
Insert: "health"

9. Page 1, line 23.

Following: "allowed."

Insert: "A credit may not be claimed for premiums paid from a
 health or medical savings account with principal or interest
 that is excluded from adjusted gross income."

10. Page 1, line 24.

Strike: "claimant's"
Insert: "taxpayer's"

11. Page 1, line 25.

Strike: the first "claimant"

Insert: "taxpayer"

Strike: the second "claimant"

Insert: "taxpayer"

12. Page 1.

Following: line 26

Insert: "(6) The credit is not allowed for part-year residents

or nonresidents of the state."

Renumber: subsequent subsection

13. Page 1.

Following: line 30

Insert: "Section 2. Section 15-30-111, MCA, is amended to read:
 "15-30-111. Adjusted gross income. (1) Adjusted gross
income is the taxpayer's federal adjusted gross income as defined

in section 62 of the Internal Revenue Code, 26 U.S.C. 62, and in addition includes the following:

- (a) (i) interest received on obligations of another state or territory or county, municipality, district, or other political subdivision of another state, except to the extent that the interest is exempt from taxation by Montana under federal law;
- (ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C. 852(b)(5), that are attributable to the interest referred to in subsection (1)(a)(i);
- (b) refunds received of federal income tax, to the extent that the deduction of the tax resulted in a reduction of Montana income tax liability;
- (c) that portion of a shareholder's income under subchapter S. of Chapter 1 of the Internal Revenue Code that has been reduced by any federal taxes paid by the subchapter S. corporation on the income;
- (d) depreciation or amortization taken on a title plant as defined in 33-25-105;
- (e) the recovery during the tax year of an amount deducted in any prior tax year to the extent that the amount recovered reduced the taxpayer's Montana income tax in the year deducted;
- (f) if the state taxable distribution of an estate or trust is greater than the federal taxable distribution of the same estate or trust, the difference between the state taxable distribution and the federal taxable distribution of the same estate or trust for the same tax period; and
- (g) except for exempt-interest dividends described in subsection (2)(a)(ii), for tax years commencing after December 31, 2002, the amount of any dividend to the extent that the dividend is not included in federal adjusted gross income.
- (2) Notwithstanding the provisions of the Internal Revenue Code, adjusted gross income does not include the following, which are exempt from taxation under this chapter:
- (a) (i) all interest income from obligations of the United States government, the state of Montana, or a county, municipality, district, or other political subdivision of the state and any other interest income that is exempt from taxation by Montana under federal law;
- (ii) exempt-interest dividends as defined in section
  852(b)(5) of the Internal Revenue Code, 26 U.S.C. 852(b)(5), that
  are attributable to the interest referred to in subsection
  (2)(a)(i);
- (b) interest income earned by a taxpayer who is 65 years of age or older in a tax year up to and including \$800 for a taxpayer filing a separate return and \$1,600 for each joint return;
- (c) (i) except as provided in subsection (2)(c)(ii), the first \$3,600 of all pension and annuity income received as defined in 15-30-101;

- (ii) for pension and annuity income described under subsection (2)(c)(i), as follows:
- (A) each taxpayer filing singly, head of household, or married filing separately shall reduce the total amount of the exclusion provided in subsection (2)(c)(i) by \$2 for every \$1 of federal adjusted gross income in excess of \$30,000 as shown on the taxpayer's return;
- (B) in the case of married taxpayers filing jointly, if both taxpayers are receiving pension or annuity income or if only one taxpayer is receiving pension or annuity income, the exclusion claimed as provided in subsection (2)(c)(i) must be reduced by \$2 for every \$1 of federal adjusted gross income in excess of \$30,000 as shown on their joint return;
  - (d) all Montana income tax refunds or tax refund credits;
- (e) gain required to be recognized by a liquidating corporation under 15-31-113(1)(a)(ii);
- (f) all tips or gratuities that are covered by section 3402(k) or service charges that are covered by section 3401 of the Internal Revenue Code of 1954, 26 U.S.C. 3402(k) or 3401, as amended and applicable on January 1, 1983, received by persons a person for rendering services rendered by them to patrons of premises licensed to provide food, beverage, or lodging;
- (g) all benefits received under the workers' compensation laws;
- (h) all health insurance premiums paid by an employer for an employee if attributed as income to the employee under federal law;
- (i) all money received because of a settlement agreement or judgment in a lawsuit brought against a manufacturer or distributor of "agent orange" for damages resulting from exposure to "agent orange";
- (j) principal and income in a medical care savings account established in accordance with 15-61-201 or withdrawn from an account for eligible medical expenses, as defined in 15-61-102, of the taxpayer or a dependent of the taxpayer or for the long-term care of the taxpayer or a dependent of the taxpayer;
- (k) principal and income in a first-time home buyer savings account established in accordance with 15-63-201 or withdrawn from an account for eligible costs, as provided in 15-63-202(7), for the first-time purchase of a single-family residence;
- (1) contributions withdrawn from a family education savings account or earnings withdrawn from a family education savings account for qualified higher education expenses, as defined in 15-62-103, of a designated beneficiary;
- (m) the recovery during the tax year of any amount deducted in any prior tax year to the extent that the recovered amount did not reduce the taxpayer's Montana income tax in the year deducted;
- (n) if the federal taxable distribution of an estate or trust is greater than the state taxable distribution of the same estate or trust, the difference between the federal taxable

distribution and the state taxable distribution of the same estate or trust for the same tax period;

- (o) deposits, not exceeding the amount set forth in 15-30-603, deposited in a Montana farm and ranch risk management account, as provided in 15-30-601 through 15-30-605, in any tax year for which a deduction is not provided for federal income tax purposes;
- (p) income of a dependent child that is included in the taxpayer's federal adjusted gross income pursuant to the Internal Revenue Code. The child is required to file a Montana personal income tax return if the child and taxpayer meet the filing requirements in 15-30-142.
- (q) principal and income deposited in a health care expense trust account, as defined in 2-18-1303, or withdrawn from the account for payment of qualified health care expenses as defined in 2-18-1303; and
- (r) that part of the refundable credit provided in <u>[section 1] or 33-22-2006</u> that reduces Montana tax below zero.
- (3) A shareholder of a DISC that is exempt from the corporation license tax under 15-31-102(1)(1) shall include in the shareholder's adjusted gross income the earnings and profits of the DISC in the same manner as provided by section 995 of the Internal Revenue Code, 26 U.S.C. 995, for all periods for which the DISC election is effective.
- (4) A taxpayer who, in determining federal adjusted gross income, has reduced the taxpayer's business deductions by an amount for wages and salaries for which a federal tax credit was elected under sections 38 and 51(a) of the Internal Revenue Code, 26 U.S.C. 38 and 51(a), is allowed to deduct the amount of the wages and salaries paid regardless of the credit taken. The deduction must be made in the year that the wages and salaries were used to compute the credit. In the case of a partnership or small business corporation, the deduction must be made to determine the amount of income or loss of the partnership or small business corporation.
- (5) Married taxpayers filing a joint federal return who are required to include part of their social security benefits or part of their tier 1 railroad retirement benefits in federal adjusted gross income may split the federal base used in calculation of federal taxable social security benefits or federal taxable tier 1 railroad retirement benefits when they file separate Montana income tax returns. The federal base must be split equally on the Montana return.
- (6) A taxpayer receiving retirement disability benefits who has not attained 65 years of age by the end of the tax year and who has retired as permanently and totally disabled may exclude from adjusted gross income up to \$100 a week received as wages or payments in lieu of wages for a period during which the employee is absent from work due to the disability. If the adjusted gross income before this exclusion exceeds \$15,000, the excess reduces the exclusion by an equal amount. This limitation affects the

amount of exclusion, but not the taxpayer's eligibility for the exclusion. If eligible, married individuals shall apply the exclusion separately, but the limitation for income exceeding \$15,000 is determined with respect to the spouses on their combined adjusted gross income. For the purpose of this subsection, "permanently and totally disabled" means unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment lasting or expected to last at least 12 months.

- (7) Married taxpayers who file a joint federal return and who make an election on the federal return to defer income ratably for 4 tax years because of a conversion from an IRA other than a Roth IRA to a Roth IRA, pursuant to section 408A(d)(3) of the Internal Revenue Code, 26 U.S.C. 408A(d)(3), may file separate Montana income tax returns to defer the full taxable conversion amount from Montana adjusted gross income for the same time period. The deferred amount must be attributed to the taxpayer making the conversion.
- An individual who contributes to one or more accounts (8) established under the Montana family education savings program may reduce adjusted gross income by the lesser of \$3,000 or the amount of the contribution. In the case of married taxpayers, each spouse is entitled to a reduction, not in excess of \$3,000, for the spouses' contributions to the accounts. Spouses may jointly elect to treat half of the total contributions made by the spouses as being made by each spouse. The reduction in adjusted gross income under this subsection applies only with respect to contributions to an account of which the account owner, as defined in 15-62-103, is the taxpayer, the taxpayer's spouse, or the taxpayer's child or stepchild if the taxpayer's child or stepchild is a Montana resident. The provisions of subsection (1)(e) do not apply with respect to withdrawals of contributions that reduced adjusted gross income.
- (9) (a) A taxpayer may exclude the amount of the loan payment received pursuant to subsection (9)(a)(iv), not to exceed \$5,000, from the taxpayer's adjusted gross income if the taxpayer:
- (i) is a health care professional licensed in Montana as provided in Title 37;
- (ii) is serving a significant portion of a designated geographic area, special population, or facility population in a federally designated health professional shortage area, a medically underserved area or population, or a federal nursing shortage county as determined by the secretary of health and human services or by the governor;
- (iii) has had a student loan incurred as a result of health-related education; and
- (iv) has received a loan payment during the tax year made on the taxpayer's behalf by a loan repayment program described in subsection (9)(b) as an incentive to practice in Montana.
  - (b) For the purposes of subsection (9)(a), a loan repayment

program includes a federal, state, or qualified private program. A qualified private loan repayment program includes a licensed health care facility, as defined in 50-5-101, that makes student loan payments on behalf of the person who is employed by the facility as a licensed health care professional. (Subsection (2)(f) terminates on occurrence of contingency--sec. 3, Ch. 634, L. 1983; subsection (2)(o) terminates on occurrence of contingency--sec. 9, Ch. 262, L. 2001.)""

Renumber: subsequent sections

- END -



March 27, 2007 Page 1 of 1

Mr. Speaker:

We, your committee on Taxation recommend that House Bill 823 (first reading copy -- white)

do pass.

Signed:

Representative Bob Lake, Chair

- END -

Committee Vote:
Yes 17, No 1
Fiscal Note Required \_\_\_\_



March 27, 2007 Page 1 of 1

Mr. Speaker:

We, your committee on Taxation recommend that Senate Bill 161 (third reading copy -- blue)

be concurred in as amended.

Signed:

Representative Bob Lake, Chair

To be carried by Representative Bob Lake

### And, that such amendments read:

1. Page 5, line 16.

Strike: "Ten"
Insert: "Five"

- END -

**Committee Vote:** 

Yes 13, No 5

Fiscal Note Required V



March 27, 2007 Page 1 of 1

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 488** (first reading copy -- white) do pass.

Signed:

Representative Bob Lake, Chair

- END -

Committee Vote:
Yes 10, No 8
Fiscal Note Required \_\_\_\_

Date: <u>3</u>	:27.07	·	
Bill No.:	HB 82(	0	
Motion N	o.:		_
Motion: _	do po	$\infty$	

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	V		
Vice Chair J. COHENOUR		~	
Rep. W. GRINDE			
Rep. B. NOONEY			
Rep. D. McALPIN		<u> </u>	
Rep. G. MacLAREN			
Rep. N. BIXBY			
Rep. C. LAMBERT	/		
Rep. J.P. POMNICHOWSKI			
Rep. E. HILBERT			
Rep. C. VINCENT			
Rep. M. JOPEK		~	
Rep. E. BUTCHER	V		
Rep. R. ERICKSON		V	
Rep. M. BLASDEL	V		
Rep. R. HAMILTON		V	
Rep. J. ROSS			
Chairman B. LAKE	V		

VOTE: 10.8 passes

Date: 3.27.07 Bill No.: <u>HB463</u>

Motion No.: \_

Motion: leamended (#301)

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	<b>/</b>		
Vice Chair J. COHENOUR		/	
Rep. W. GRINDE		V.	
Rep. B. NOONEY			
Rep. D. McALPIN		V	
Rep. G. MacLAREN	~		
Rep. N. BIXBY		V	
Rep. C. LAMBERT			
Rep. J.P. POMNICHOWSKI			
Rep. E. HILBERT			
Rep. C. VINCENT			
Rep. M. JOPEK		/	
Rep. E. BUTCHER	<b>V</b>		
Rep. R. ERICKSON			
Rep. M. BLASDEL	V		
Rep. R. HAMILTON			
Rep. J. ROSS			
Chairman B. LAKE			

Date: 3.27.07
Bill No.: HB463

Motion No.:\_\_\_

Motion: de pass as amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU			
Vice Chair J. COHENOUR			
Rep. W. GRINDE	<u> </u>		
Rep. B. NOONEY	V.		
Rep. D. McALPIN			
Rep. G. MacLAREN	/		
Rep. N. BIXBY		V	
Rep. C. LAMBERT			<u> </u>
Rep. J.P. POMNICHOWSKI	<u></u>		
Rep. E. HILBERT			
Rep. C. VINCENT	<b>/</b>		
Rep. M. JOPEK		/	<u> </u>
Rep. E. BUTCHER			 
Rep. R. ERICKSON		/	
Rep. M. BLASDEL			
Rep. R. HAMILTON			Ī L
Rep. J. ROSS			<u> </u>
Chairman B. LAKE	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		] 

Date: _\(\frac{1}{2}\)	11.07		
	HB.801	_	
Motion N	•		

Motion: be amended (Rep. Ross #06)

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	<b>/</b>		
Vice Chair J. COHENOUR		/	
Rep. W. GRINDE		~	
Rep. B. NOONEY		<i>'</i>	
Rep. D. McALPIN		V	
Rep. G. MacLAREN		V	
Rep. N. BIXBY		V	
Rep. C. LAMBERT		V	
Rep. J.P. POMNICHOWSKI		<i>J.</i>	
Rep. E. HILBERT		✓	
Rep. C. VINCENT			
Rep. M. JOPEK		/	
Rep. E. BUTCHER			
Rep. R. ERICKSON			
Rep. M. BLASDEL	/	·	
Rep. R. HAMILTON			
Rep. J. ROSS	~		
Chairman B. LAKE	V		

VOTE: 5.13 fails

Date: <u>3.27.07</u>		
Bill No.: <u>HB801</u>	_	
	<u></u>	
Motion No.: Motion:amend	ed Rep. Ross	Conceptual )
•		amend.)

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU	V		
Vice Chair J. COHENOUR		~	
Rep. W. GRINDE		~	
Rep. B. NOONEY		~	
Rep. D. McALPIN		~	
Rep. G. MacLAREN		/	
Rep. N. BIXBY		/	
Rep. C. LAMBERT		/	
Rep. J.P. POMNICHOWSKI		~	
Rep. E. HILBERT	<b>/</b>		
Rep. C. VINCENT	~		
Rep. M. JOPEK		/	
Rep. E. BUTCHER		~	
Rep. R. ERICKSON		<u>/</u>	
Rep. M. BLASDEL			
Rep. R. HAMILTON		~	
Rep. J. ROSS	V		<u> </u>
Chairman B. LAKE		V	

VOTE: 5-13 fails

ت Date:	.27.0	<u> </u>
Bill No.:	HB 80	

Motion No.:

Motion: de pass as amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU			
Vice Chair J. COHENOUR			
Rep. W. GRINDE	/	<i></i>	
Rep. B. NOONEY			
Rep. D. McALPIN			
Rep. G. MacLAREN	/		
Rep. N. BIXBY			
Rep. C. LAMBERT			
Rep. J.P. POMNICHOWSKI	/	·	
Rep. E. HILBERT		~	
Rep. C. VINCENT			
Rep. M. JOPEK	V		
Rep. E. BUTCHER			
Rep. R. ERICKSON			
Rep. M. BLASDEL		~	
Rep. R. HAMILTON			
Rep. J. ROSS			
Chairman B. LAKE		~	

VOTE:	12-	لع	passe.
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Date: _	3.21.07		
Bill No.	: <u>SB161</u>		
Motion	No.:		

Motion: be concurred in as amended

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU		<b>/</b>	
Vice Chair J. COHENOUR	/		
Rep. W. GRINDE	V		
Rep. B. NOONEY			
Rep. D. McALPIN			
Rep. G. MacLAREN	V		
Rep. N. BIXBY	~		
Rep. C. LAMBERT			
Rep. J.P. POMNICHOWSKI			
Rep. E. HILBERT		V	
Rep. C. VINCENT			
Rep. M. JOPEK			
Rep. E. BUTCHER			
Rep. R. ERICKSON			
Rep. M. BLASDEL			
Rep. R. HAMILTON			
Rep. J. ROSS			
Chairman B. LAKE			

VOTE: 13-5 passes Rep. Lake to Carry

Date: 3.27.07

Bill No.: HB488

Motion No.: \_\_\_\_\_\_

Motion: \_\_\_\_\_\_

NAME (18 Members)	AYE	NO	Proxy
Vice Chair J. SONJU		/	
Vice Chair J. COHENOUR	V		
Rep. W. GRINDE	<b>/</b>		
Rep. B. NOONEY		/	
Rep. D. McALPIN	~		
Rep. G. MacLAREN		·	
Rep. N. BIXBY	/		
Rep. C. LAMBERT	V		
Rep. J.P. POMNICHOWSKI	V		
Rep. E. HILBERT		/	
Rep. C. VINCENT		V	
Rep. M. JOPEK	V_		
Rep. E. BUTCHER		/	
Rep. R. ERICKSON	V		
Rep. M. BLASDEL			
Rep. R. HAMILTON			
Rep. J. ROSS		/	<u> </u>
Chairman B. LAKE	·	/	

VOTE: <u>[O.8 pasolo</u>

# VISITORS REGISTER

# Montana House of Representatives TAXATION COMMITTEE

Date: March 27, 2007 Bill No: HB 832

Sponsor(s): Rep. Jon Sesso

(Revise tax increment financing laws ~ targeted economic development)

Please print ~ Please print ~ Please print ~ Please print ~ Please print

NAME	REPRESENTING	Support	Oppose	Informt'l
Greckrusser	Downtown Billing Perm	X		
Bruce Mandless	City of Billings	$\times$		
tamela Coll	Dou Office	9		
Debbie Jurcich	Mt. Devilos Rev.	/		$\times$
BRENDA GILMER	un Dept of Receive			¥ 834
Jani McCall	City of Billings	X		,
It Lynch	Bulto Sching Box	·X		
Laur Bymes	Butt Silver Bow	X		
Ras Capala	Buffe Silver Bon	X		***
Even Sevel	GOED	$\times$		
Krank Grong	Fallon Go.			×
Charles BROOKS	Billing Schrubal		X	44,450
10 mrs Blean	Chy Missola	$\propto$		
LINDA STALE	M KOW OF PLANTERS		ener ·	
Alec Hausen	MICT		1	

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

# VISITORS REGISTER

# Montana House of Representatives TAXATION COMMITTEE

Date: March 27, 2007 Bill No: HB 826

Sponsor(s):

Rep. Bill McChesney

(Study protested taxes)

Please print ~ Please print ~ Please print ~ Please print ~ Please print

NAME	REPRESENTING	Support	Oppose	Informt'l
Don bucks	MT DOR		>	
Fire paraul	No-hourson?	X		
Konda Wiggers	Mt Coty Trer Assoc	1		
	Puget, PGE, Avista, Rufrior	AMENO		
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Willes affects	MADEC Contres	X		
Shenge Wood	mac	>		
8				

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

## VISITORS REGISTER

# Montana House of Representatives TAXATION COMMITTEE

Date: March 27, 2007 Bill No: HB 834

Sponsor(s): Rep. Jill Cohenour

(Decouple state income tax from certain federal provisions)

Please print ~ Please print ~ Please print ~ Please print ~ Please print

REPRESENTING	Support	Oppose	Informt'l
MT DOR			X
my sovery of CPAn		V	
		×	
Semi tool		X	
Name to the state of the state			
	REPRESENTING  With DOR  MIT GOUTH OF CPAN  MIT Chamber  Securi Tool	MI DOR  mr south of CPAn	MI DOR  mr soweth of CPAn  V

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.